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HOUSE BILL 2379

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State of Washington                      62nd Legislature                      2012 Regular Session

By Representatives McCune, Ahern, Wilcox, and Pearson

Read first time 01/12/12. Referred to Committee on Ways & Means.

1            AN ACT Relating to providing a sales and use tax exemption for  
2 mobility enhancing equipment used by disabled veterans in vehicle  
3 adaptations; amending RCW 82.08.0283 and 82.12.0277; and providing an  
4 effective date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6            **Sec. 1.** RCW 82.08.0283 and 2007 c 6 s 1101 are each amended to  
7 read as follows:

8            (1) The tax levied by RCW 82.08.020 (~~shall~~) does not apply to  
9 sales of:

10            (a) Prosthetic devices prescribed, fitted, or furnished for an  
11 individual by a person licensed under the laws of this state to  
12 prescribe, fit, or furnish prosthetic devices, and the components of  
13 such prosthetic devices;

14            (b) Medicines of mineral, animal, and botanical origin prescribed,  
15 administered, dispensed, or used in the treatment of an individual by  
16 a person licensed under chapter 18.36A RCW; and

17            (c) Medically prescribed oxygen, including, but not limited to,  
18 oxygen concentrator systems, oxygen enricher systems, liquid oxygen

1 systems, and gaseous, bottled oxygen systems prescribed for an  
2 individual by a person licensed under chapter 18.57 or 18.71 RCW for  
3 use in the medical treatment of that individual.

4 (2) In addition, the tax levied by RCW 82.08.020 (~~shall~~) does not  
5 apply to charges made for labor and services rendered in respect to the  
6 repairing, cleaning, altering, or improving of any of the items  
7 exempted under subsection (1) of this section.

8 (3) The exemption in subsection (1) of this section (~~shall~~) does  
9 not apply to sales of durable medical equipment, other than as  
10 specified in subsection (1)(c) of this section, or mobility enhancing  
11 equipment other than as specified in subsection (4) of this section.

12 (4) The tax levied by RCW 82.08.020 does not apply to sales of  
13 mobility enhancing equipment for use in a motor vehicle registered to  
14 a disabled veteran or to charges made for labor and services rendered  
15 in respect to the repairing, cleaning, altering, or improving of  
16 mobility enhancing equipment exempted under this subsection.

17 (~~(+4)~~) (5) The definitions in this subsection apply throughout  
18 this section.

19 (a) "Prosthetic device" means a replacement, corrective, or  
20 supportive device, including repair and replacement parts for a  
21 prosthetic device, worn on or in the body to:

- 22 (i) Artificially replace a missing portion of the body;
- 23 (ii) Prevent or correct a physical deformity or malfunction; or
- 24 (iii) Support a weak or deformed portion of the body.

25 (b) "Durable medical equipment" means equipment, including repair  
26 and replacement parts for durable medical equipment that:

- 27 (i) Can withstand repeated use;
- 28 (ii) Is primarily and customarily used to serve a medical purpose;
- 29 (iii) Generally is not useful to a person in the absence of illness  
30 or injury; and
- 31 (iv) Is not worn in or on the body.

32 (c) "Mobility enhancing equipment" means equipment, including  
33 repair and replacement parts for mobility enhancing equipment that:

- 34 (i) Is primarily and customarily used to provide or increase the  
35 ability to move from one place to another and that is appropriate for  
36 use either in a home or a motor vehicle;
- 37 (ii) Is not generally used by persons with normal mobility; and

1 (iii) Does not include any motor vehicle or equipment on a motor  
2 vehicle normally provided by a motor vehicle manufacturer.

3 (d) The terms "durable medical equipment" and "mobility enhancing  
4 equipment" are mutually exclusive.

5 (e) "Disabled veteran" means a "veteran" as defined in RCW  
6 41.04.005, who:

7 (i) Has a one hundred percent service-connected disability; and

8 (ii) Meets the income requirements under RCW 84.36.381.

9 **Sec. 2.** RCW 82.12.0277 and 2007 c 6 s 1102 are each amended to  
10 read as follows:

11 (1) The provisions of this chapter (~~shall~~) do not apply in  
12 respect to the use of:

13 (a) Prosthetic devices prescribed, fitted, or furnished for an  
14 individual by a person licensed under the laws of this state to  
15 prescribe, fit, or furnish prosthetic devices, and the components of  
16 such prosthetic devices;

17 (b) Medicines of mineral, animal, and botanical origin prescribed,  
18 administered, dispensed, or used in the treatment of an individual by  
19 a person licensed under chapter 18.36A RCW; and

20 (c) Medically prescribed oxygen, including, but not limited to,  
21 oxygen concentrator systems, oxygen enricher systems, liquid oxygen  
22 systems, and gaseous, bottled oxygen systems prescribed for an  
23 individual by a person licensed under chapter 18.57 or 18.71 RCW for  
24 use in the medical treatment of that individual.

25 (2) In addition, the provisions of this chapter (~~shall~~) do  
26 apply in respect to the use of labor and services rendered in respect  
27 to the repairing, cleaning, altering, or improving of any of the items  
28 exempted under subsection (1) of this section.

29 (3) The exemption provided by subsection (1) of this section  
30 (~~shall~~) does not apply to the use of durable medical equipment, other  
31 than as specified in subsection (1)(c) of this section, or mobility  
32 enhancing equipment other than as specified in subsection (4) of this  
33 section.

34 (4) The provisions of this chapter do not apply in respect to the  
35 use of mobility enhancing equipment for use in a motor vehicle  
36 registered to a disabled veteran or to the use of labor and services

1 rendered in respect to the repairing, cleaning, altering, or improving  
2 of mobility enhancing equipment exempted under this subsection.

3 ((+4)) (5) "Prosthetic device," "durable medical equipment,"  
4 ((and)) "mobility enhancing equipment," and "disabled veteran" have the  
5 same meanings as in RCW 82.08.0283.

6 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2012.

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